

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “B” BENCH
(Conducted Through Virtual Court)
Before: Shri Rajpal Yadav, Vice President
And Shri Amarjit Singh, Accountant Member**

Sl. No.	Appeal ITA/IT(SS)A	A.Y.	Appellant (PAN if applicable)	Respondent (PAN if applicable)	A.R.	D.R.
1	ITA 558/Ahd/2019	2011-12	Varshaben Vinodbhai Modi (AGYPM0208N)	ITO, Ward-1(2)(4), A’bad	Shri Jaimin J. Chaudhary	Shri K.K. Oza
2	ITA 559/Ahd/2019	2009-10	Laxmiben Rameshkumar Modi (AGXPM9005G)	ITO, Ward-1(2)(3), A’bad	Shri Jaimin J. Chaudhary	Shri K.K. Oza
3	ITA 1759/Ahd/2019	2011-12	ITO. Ward-1(2)(4), A’bad	Shri Vijaykumar Jain (AAAHV4104L)	Withdrawal Application	Shri K.K. Oza
4	ITA 552/Ahd/2019	2013-14	DCIT (Exemption) Cir-1, A’bad	Friends of WWB, India, (AAATF0274B)	Withdrawal Application	Shri K.K. Oza
5	CO 160/Ahd/2019 (in 552/Ahd/2019)	2013-14	Friends of WWB, India, (AAATF0274B)	DCIT (Exemption) Cir-1, A’bad	Withdrawal Application	Shri K.K. Oza
6	ITA No. 424/Ahd/2020	2016-17	ACIT (Exemption), Cir-1, A’bad	Friends of WWB, India, (AAATF0274B)	Withdrawal Application	Shri K.K. Oza

Date of hearing : 18-05-2021
Date of pronouncement : 18-06-2021

आदेश/ORDER

PER BENCH:-

These six appeals/cross objection filed by different assesseees/revenue, arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assesseees filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020.

When the matter was called for hearing, the Id. counsel for the assesseees at the outset have submitted that they do not want to pursue the said appeals and requested that their applications for withdrawal of appeals may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assesseees.

4. We have considered the submissions and applications of the assesseees for withdrawal of the appeals. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. During the course of appellate proceedings before us, the Id. Departmental Representative is asked to file the confirmation of payment of taxes in respect of the following appeals by the Revenue against which the assesseees have opted for VSV Scheme, 2020

1. ITA No. 1759/Ahd/2019 (Shri Vijaykumar Jain)

2. ITA No. 552/Ahd/2019 (Friends of WWB, India,)

3. ITA No. 424/Ahd/2020 (Friends of WWB, India)

In response the Id. Departmental Representative in the case of ITA 1759/Ahd/2019 has confirmed the payment of tax under VSV Scheme, 2020 by the assessee vide letter dated 07-06-2021 along with copy of challan. Similarly, in the other two cases vide ITA Nos. 552/Ahd/2019 (Friends of WWB, India,) & ITA 424/Ahd/2020 (Friends of WWB, India,), the Id. Departmental Representative has also confirmed the payment of taxes by the assessee under VSV Scheme, 2020 vide letter dated 07-06-2021 along the copies of challan.

In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees to avail the VSV Scheme, 2020 in accordance with law is allowed.

However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, all the six appeals including one cross objection are dismissed as withdrawn.

Order pronounced in the open court on 18-06-2021

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT
Ahmedabad : Dated 18/06/2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद